

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 67**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No.07/2021-(Rate) GST/SIKKIM**

**Date: 30<sup>th</sup> September, 2021**

### NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department, No.12/2017- State Tax (Rate), dated the 28th June, 2017, namely:—

In the said notification, in the Table, -

- (i) against serial number 1, in column (3), after the figures and letters "12AA", the word, figures and letters "or 12AB" shall be inserted;
- (ii) against serial number 9AA, in column (3), after the words "hosted in India", the words "whenever rescheduled" shall be inserted;
- (iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.";

- (iv) against serial numbers 9D and 13, in column (3), after the figures and letters "12AA", the word, figures and letters "or 12AB" shall be inserted;
- (v) against serial numbers 19A and 19B, in column (5), for the figures "2021", the figures "2022" shall be substituted;
- (vi) serial number 43 and the entries relating thereto shall be omitted;
- (vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil";

- (viii) against serial number 72, in column (3), after the words "for which", the figures, symbol and words "75% or more of the" shall be inserted;
- (ix) against serial numbers 74A and 80, in column (3), after the figures and letters "12AA", word, figures and letters "or 12AB" shall be inserted;
- (x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil";

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia**  
**Secretary**  
**Commercial Taxes Division**  
**Finance Department**